

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re:

1031 TAX GROUP, LLC, *et al.*

Debtors.

Chapter 11

Case No. 07-11448 (MG)

CORDELL FUNDING, LLLP and CORDELL  
CONSULTANTS INC., MONEY PURCHASE PLAN,  
a Qualified Retirement Plan Trust,

Appellants,

v.

THE 1031 TAX GROUP, LLC; 1031 ADVANCE 132  
LLC; 1031 ADVANCE, INC.; 1031 TG OAK  
HARBOR LLC; AEC EXCHANGE COMPANY, LLC;  
ATLANTIC EXCHANGE COMPANY, INC.;  
ATLANTIC EXCHANGE COMPANY, LLC;  
INVESTMENT EXCHANGE GROUP, LLC;  
NATIONAL EXCHANGE ACCOMODATORS, LLC;  
NATIONAL EXCHANGE SERVICES QI, LTD; NRC  
1031, LLC; REAL ESTATE EXCHANGE SERVICES,  
INC.; RUTHERFORD INVESTMENT LLC;  
SECURITY 1031 SERVICES, LLC; SHAMROCK  
HOLDINGS GROUP, LLC; and OFFICIAL  
COMMITTEE OF UNSECURED CREDITORS,

Appellees.

Case No.

**NOTICE OF APPEAL OF ORDER APPROVING AGREEMENT TO TRANSFER  
INTERESTS AND ASSETS FOR THE BENEFIT OF BANKRUPTCY ESTATES**

Cordell Funding LLLP and Cordell Consultants Inc., Money Purchase Plan, a Qualified Retirement Plan Trust (collectively "Cordell"), by and through their undersigned counsel, hereby appeal under 28 U.S.C. § 158(a) to the United States District Court for the Southern District of New York from the Order Approving Agreement to Transfer Interests and Assets for the Benefit

of Bankruptcy Estates (Docket No. 825), entered October 26, 2007<sup>1</sup>, in the above-captioned Bankruptcy Proceeding, granting the Joint Motion for Approval of Agreement to Transfer Interests and Assets for the Benefit of Bankruptcy Estates and approving and authorizing the Chapter 11 Trustee to enter into, and effectuate, the Agreement to Transfer Interests and Assets for the Benefit of Bankruptcy Estates dated as of October 11, 2007 (the "Agreement").

The names of the parties to the Order appealed from, and the names, addresses and telephone numbers of their respective attorneys, are:

**APPELLANT:**

**Cordell Funding LLLP and Cordell Consultants Inc., Money Purchase Plan, a Qualified Retirement Plan Trust**

Represented by:

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**APPELLEES:**

**The Debtors**

Represented by:

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<sup>1</sup> By Order entered on November 5, 2007 (Docket No. 843), the Bankruptcy Court extended the time to file a notice of appeal through and including November 19, 2007.

**Official Committee of Unsecured Creditors**

Represented by:

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**ADDITIONAL NOTICE PARTIES:**

**Gerard McHale, Chapter 11 Trustee**

Represented by:

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**United States Trustee**

Represented by:

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Dated: November 19, 2007

Respectfully submitted,

/s/ Douglas E. Spelfogel

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**PROOF OF SERVICE**

This is to certify that, on November 19, 2007, I caused a copy of the Notice Of Appeal Of Order Approving Agreement to Transfer Interests and Assets for the Benefit of Bankruptcy Estates to be served upon counsel for those parties who are receiving electronic service and also served the parties set forth in the notice of appeal by facsimile and first class mail. I declare that the above statements are true to the best of my knowledge, information and belief.

/s/ Elyssa Kates

Elyssa Kates